



***Puerto Rico Department of Treasury***  
***Treasury Single Account ("TSA") FY 2019 Cash Flow***  
***As of October 5, 2018***

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## Glossary

Term	Definition
<b>AACA</b>	- Automobile Accident Compensation Administration, or Administración de Compensaciones por Accidentes de Automóviles, is a component unit of the Commonwealth of Puerto Rico.
<b>Act 154</b>	- Act 154 means Act No. 154-2010, which, inter alia, imposes a temporary excise tax on the acquisition by multinationals of certain property manufactured or produced in whole or in part in Puerto Rico and on the acquisition of certain manufacturing services carried out in Puerto Rico. The Act 154 temporary excise tax expires on December 31, 2027.
<b>AFI / PRIFA</b>	- Infrastructure Financing Authority.
<b>Agency Collections</b>	- Collections made by central government agencies at collection posts for services rendered by the agencies as well as fees, licenses, permits, fines and others.
<b>ASC</b>	- Compulsory Liability Insurance, private insurance company.
<b>BBA</b>	- BBA refers to the Bipartisan Budget Act of 2018 passed by the United States Congress on 2/9/2018. The BBA includes provisions for additional disaster relief funding for Puerto Rico in addition to incremental federal funds to support Puerto Rico's public health care costs (Medicaid funding) for two years.
<b>General Collections</b>	- All Gross tax collections received and deposited into the TSA from all Hacienda Collection Posts and/or through the Hacienda Colecturia Virtual (online).
<b>COFINA</b>	- Puerto Rico Sales Tax Financing Corporation.
<b>DTPR</b>	- Department of the Treasury of Puerto Rico.
<b>General Fund</b>	- General Fund (Operating Fund) means the Commonwealth principal operating fund; disbursements from such fund are generally approved through the Commonwealth's annual budgeting process.
<b>DTPR Collection System</b>	- This is the software system that DTPR uses for collections.
<b>HTA</b>	- Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>Liquidity Plan</b>	- The FY 2019 TSA Liquidity Plan is under development. Following the development of the FY 2019 TSA Liquidity Plan, this package will include a comparison of FY19 actual TSA cash flow data to the FY 2019 TSA Liquidity Plan along with the relevant commentary.
<b>Net Payroll</b>	- Net payroll is equal to gross payroll less tax withholdings and other deductions.
<b>NAP</b>	- NAP, or the Nutrition Assistance Program, also known as PAN, or Programa de Asistencia Nutricional is a federal assistance nutritional program provided by the United States Department of Agriculture (USDA) solely to Puerto Rico.
<b>Pension PayGo</b>	- Pension PayGo- Puerto Rico pension system that is funded through a pay-as-you-go system. Retirement benefits expenses of government employers are paid by the central government and reimbursed by the employers, with such funds received by the TSA. Payments are used to fund the Employee Retirement System (ERS), the Teacher Retirement System (TRS), and Judicial Retirement System (JRS).
<b>PREPA</b>	- Puerto Rico Electric Power Authority.
<b>PRHA</b>	- Puerto Rico Housing Authority.
<b>Retained Revenues</b>	- Revenues conditionally assigned to certain public corporations and the collections of those revenues are through accounts referred to as "pass-through" accounts. The largest of these pass-through accounts consist of (i) AACA auto insurance, (ii) AFI/RBC petroleum tax, (iii) ASC personal injury insurance, (iv) HTA toll revenues.
<b>SIFC</b>	- State Insurance Fund Corporation.
<b>Special Revenue Funds</b>	- Commonwealth governmental funds separate from the General Fund that are created by law, are not subject to annual appropriation and have specific uses established by their respective enabling legislation. Special Revenue Funds are funded from, among other things, revenues from federal programs, tax revenues assigned by law to public corporations and other third parties, fees and charges for services by agencies, dividends from public corporations and financing proceeds.
<b>TSA</b>	- Treasury Single Account, the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed. TSA receipts include tax collections, charges for services, intergovernmental collections, the proceeds of short and long-term debt issuances and amounts held in custody by the Secretary of the Treasury for the benefit of the Commonwealth's fiduciary funds. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.

## **Introduction**

- *Enclosed is the monthly and quarterly Treasury Single Account ("TSA") cash flow report and supporting schedules.*
- *TSA is the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed.*
- *Receipts in the TSA include tax collections (including revenues assigned to certain public corporations and pledged for the payment of their debt service), charges for services, intergovernmental collections (such as reimbursements from Federal assistance grants), the proceeds of short and long-term debt issuances held in custody by the Secretary of Treasury for the benefit of the Government fiduciary funds, and other receipts. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.*
- *Disbursements from the TSA include payroll and related costs, vendor and operational disbursements (including those reimbursed by Federal assistance grants and funded from Special Revenue Funds), welfare expenditures, capital outlays, debt service payments, required budgetary formulas and appropriation payments, pass-through payments of pledged revenues to certain public corporations, tax refunds, payments of current pension benefits and other disbursements.*
- *Federal funds related to disaster relief for hurricanes Irma and Maria are deposited in a separate bank account overseen by the Government Authorized Representative ("GAR"), and transferred to the TSA only after admissible disbursements (per approved Project Worksheets) have been made.*
- *Data for TSA inflows/outflows is reported from various systems within the Department of Treasury of Puerto Rico ("DTPR"):  
Cash Flow Actual Results - Source for the actual results is the TSA Cash Flow.  
Schedule A - Collections - Source for collections information is the DTPR collections system.  
Schedule B - Central Government Live Web Portal AP Aging*
- *Data limitations and commentary:  
The government has focused on cash transaction information for which access to reliable, timely, and detailed data is readily available. The government continues to work with DTPR and other parties to access additional reliable data that would help to provide additional detail in the future.*



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Executive Summary - TSA Cash Flow Actual Results

As of October 5, 2018

\$3,432M	\$300M	(\$320M)	(\$20M)	\$334M
Bank Cash Position	Weekly Cash Receipts	Weekly Cash Disbursements	Weekly Cash Flow	YTD Cash Flow

**Note:** The enclosed TSA report includes weekly actual results YTD FY2019. The FY 2019 TSA Liquidity Plan is under development. Following the development of the FY 2019 TSA Liquidity Plan, this package will include a comparison of FY19 actual TSA cash flow data to the FY 2019 TSA Liquidity Plan along with the relevant commentary. Until that time, FY18 actual TSA results will be presented for comparison purposes and variance analysis.

**Summary Commentary: FY19 10/5 YTD Actuals vs. FY18 10/6 YTD Actuals (a)**

Cash Flow line item	Total Variance	Comments
1 Inflow - Collections	\$ 380,560	Variance is largely driven by FY19 YTD outperformance of Individual Income Taxes (+\$105M), Motor Vehicle fees (+\$63M), Corporate Income Taxes (+\$54M) and Act 154 collections (+\$59M).
2 Inflow - Pension Inflows	\$ (296,243)	Variance is primarily due to FY2018 Pension Asset sales of \$390M which occurred in July of 2017.
3 Inflow - Federal Fund Receipts (b)	\$ 1,668,244	Variance is mainly driven by increased federal funding for the Medicaid Program, Nutritional Assistance, the Department of Public Housing, federal funds received for the pass through of Employee Retention Credits (ERC), and funds received for federally-reimbursable vendor disbursements.
4 Inflow - PREPA Loan	\$ 126,211	Puerto Rico Central Government loaned \$300M to PREPA pursuant the Superpriority Post-petition Revolving Credit Loan Agreement (The Agreement) in February of FY2018. Inflows relate to mandatory loan repayments based on PREPA revenues and cash balance in FY2019.
5 Outflow - ASES Appropriations	\$ (479,666)	Increase in outflows to ASES (Medicaid funds) corresponds to the increase in Federal Fund Receipts for Medicaid provided for in the BBA.
6 Outflow - Vendor Disbursements	\$ (796,775)	Increase in vendor payments is mainly driven by FEMA Cost Share payments (\$101M), Title III disbursements (\$73M), and federally reimbursable payments for the Department of Public Housing (\$215M), with the remaining year over year increase due to payments related to the prior budget period, most of which relates to federally reimbursable vendor payments (\$352M) and partially offsets the positive federal fund receipts variance.
7 Outflow - NAP appropriations	\$ (336,736)	Increase in outflows for NAP corresponds to the increase in Federal Fund Receipts for the Nutritional Assistance Program provided for in the Additional Supplemental Appropriations for Disaster Relief Requirements Act of 2017.
All Other	\$ (34,470)	
<b>Total 9/14 YTD Variance</b>	<b>\$ 231,125</b>	

**Footnotes:**

(a) For comparison purposes, YTD figures for the week ended 10/6/2018 are used above for the prior year due to calendar year differences between FY2018 to FY2019.

(b) The total YTD FY19 vs. YTD FY18 federal funds receipt inflows variance (+\$1,668M) is almost entirely offset by corresponding outflows variances: (1) -\$479M in ASES Medicaid outflows variance; (2) -\$567M of the vendor disbursements variance; (3) -\$337M in NAP outflows variance; and (4) -\$222M in federal funds received for Employee Retention Credits (paid through tax refunds cash flow line item). The sum of these four offsetting outflow variances is -\$1,606M. The remaining +\$62M of positive federal fund inflows variance is assumed to be due to the timing of federal fund receipts, which may occur prior to their subsequent pass-through / corresponding disbursement.

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As of October 5, 2018

TSA Cash Flow Actual Results for the Week Ended October 5, 2018

(figures in \$000s)		Schedule	10/5	10/5	FY18 YTD 10/6 (m)	Variance FY19 vs. FY18	Comments (k)
<b>General &amp; Special Revenue Funds Inflows</b>							
1	Collections (a)	A	\$95,306	\$2,150,719	\$1,770,159	\$380,560	1
2	Agency Collections		10,097	116,954	94,890	22,064	
3	Sales and Use Tax		16,896	316,781	272,706	44,075	
4	Excise Tax through Banco Popular		—	190,459	190,832	(373)	
5	Rum Tax		—	87,365	80,363	7,003	
6	Electronic Lottery		—	30,869	—	30,869	
7	Subtotal - General & Special Revenue Funds Inflows		\$122,299	\$2,893,148	\$2,408,949	\$484,199	
<b>Retirement System Inflows</b>							
8	Contributions From Pension Systems (b)		2,044	94,237	390,480	(296,243)	2
9	Subtotal - Retirement System Inflows		\$2,044	\$94,237	\$390,480	(\$296,243)	
<b>Other Inflows</b>							
10	Federal Fund Receipts (c)		158,495	2,902,724	1,234,480	1,668,244	3
11	Loans and Tax Revenue Anticipation Notes (l)		—	126,211	—	126,211	4
12	Other Inflows (d)		17,203	146,571	105,759	40,812	
13	Subtotal - Other Inflows		\$175,698	\$3,175,506	\$1,340,239	\$1,835,268	
14	<b>Total Inflows</b>		<b>\$300,041</b>	<b>\$6,162,891</b>	<b>\$4,139,667</b>	<b>\$2,023,223</b>	
<b>Payroll Outflows</b>							
15	Net Payroll (e)		(3,177)	(411,067)	(470,304)	59,237	
16	Other Payroll Related Costs - (SSA, SIFC, Health Insurance) (f)		(30,107)	(330,162)	(269,072)	(61,090)	
17	Gross Payroll - PR Police Department (g)		(27,935)	(174,737)	(193,715)	18,978	
18	Subtotal - Payroll and Related Costs		(\$61,219)	(\$915,966)	(\$933,091)	\$17,125	
<b>Pension Outflows</b>							
19	Pension Benefits		(3,452)	(535,616)	(605,520)	69,904	
20	Pension Paygo Outlays on Behalf of Public Corporations		—	—	—	—	
21	Subtotal - Pension Related Costs		(\$3,452)	(\$535,616)	(\$605,520)	\$69,904	
<b>Appropriations</b>							
22	Health Insurance Administration - ASES		—	(1,045,588)	(565,922)	(479,666)	5
23	University of Puerto Rico - UPR		(51,451)	(202,003)	(167,080)	(34,923)	
24	Muni. Revenue Collection Center - CRIM		(13,916)	(55,665)	(73,243)	17,578	
25	Highway Transportation Authority - HTA		—	(198,300)	(42,089)	(96,211)	
26	Public Buildings Authority - PBA		—	(36,319)	(28,512)	(7,806)	
27	Other Government Entities		(25,638)	(145,580)	(132,011)	(13,569)	
28	Subtotal - Appropriations - All Funds		(\$91,005)	(\$1,623,455)	(\$1,008,858)	(\$614,597)	
<b>Other Disbursements - All Funds</b>							
29	Vendor Disbursements (h)		(69,623)	(1,430,445)	(633,670)	(796,775)	6
30	Other Legislative Appropriations (i)		(19,455)	(110,802)	(110,448)	(354)	
31	Tax Refunds		(24,826)	(344,385)	(211,084)	(133,301)	
32	Nutrition Assistance Program		(45,090)	(846,289)	(509,553)	(336,736)	7
33	Other Disbursements		(5,607)	(22,082)	(24,718)	2,635	
34	Loans and Tax Revenue Anticipation Notes		—	—	—	—	
35	Subtotal - Other Disbursements - All Funds		(\$164,602)	(\$2,754,003)	(\$1,489,473)	(\$1,264,530)	
36	<b>Total Outflows</b>		<b>(\$320,278)</b>	<b>(\$5,829,039)</b>	<b>(\$4,036,941)</b>	<b>(\$1,792,098)</b>	
37	<b>Net Cash Flows</b>		<b>\$20,237</b>	<b>\$333,851</b>	<b>\$102,726</b>	<b>\$231,125</b>	
38	Bank Cash Position, Beginning (j)		3,452,098	3,098,010	1,798,997		
39	<b>Bank Cash Position, Ending (j)</b>		<b>\$3,431,862</b>	<b>\$3,431,862</b>	<b>\$1,901,723</b>	<b>\$231,125</b>	
<b>Net Loan Outstanding to PREPA:</b>				<b>(\$173,789)</b>	—	<b>(\$173,789)</b>	

**Footnotes:**

(a) Represents gross tax collections received and deposited from all Hacienda Collection Posts and/or through the Hacienda Colectoria Virtual (online).

(b) FY19 amount represents Paygo charges to municipalities and public corporations collected at the TSA. FY18 amount represents Pension System Asset Sales.

(c) Federal funds receipts include disaster relief which are deposited in a separate bank account overseen by the Government Authorized Representative ("GAR"), and transferred to the TSA only after admissible disbursements (per approved Project Worksheets) have been made. These inflows to the TSA are captured in Federal Funds Receipts.

(d) Includes inflows related to the Department of Health, Department of Labor and Human Resources, the Commissioner of Financial Institutions, and others.

(e) Payroll is paid twice per month on the 15th and 30th (or last day of the month, whichever comes sooner).

(f) Related to employee withholdings, social security, insurance, and other deductions.

(g) Police payroll is reflected individually because it is paid through a separate bank account. The Puerto Rico Police Department disburses its own payroll & related benefits, and outflows for Police Payroll relate to requested payroll advances to the central government (TSA), in agreement with DTPR and the approved budget for Police Payroll.

(h) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.

(i) Refers to General Fund appropriations to non-TSA entities such as Legislative Assembly, Correctional Health, Comprehensive Cancer Center, and others.

(j) Excludes DTPR account with Banco Popular of Puerto Rico Account containing a balance of approximately \$147M.

(k) Refer to preceding page Executive Summary for commentary regarding FY19 vs. FY18 Variances.

(l) Puerto Rico Central Government loaned \$300M to PREPA pursuant the Superpriority Post-petition Revolving Credit Loan Agreement (The Agreement) in February of FY2018. Inflows / loan repayments relate to mandatory loan repayments based on PREPA revenues and cash balance in FY2019 as defined within The Agreement.

(m) For comparison purposes, YTD figures for the week ended 9/29/2017 are used above for the prior year due to calendar year differences between FY2018 to FY2019.

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Schedule A: Collections Detail - Weekly Actual Results

As of October 5, 2018

(figures in \$000s)

	7/6	7/13	7/20	7/27	8/3	8/10	8/17	8/24	8/31	9/7	9/14	9/21	9/28	10/5	FY19 YTD
<b>General Fund</b>															
1 Individuals	\$42,803	\$49,550	\$47,526	\$25,330	\$41,609	\$41,012	\$44,623	\$25,579	\$32,217	\$42,510	\$57,751	\$36,628	\$33,756	\$43,364	\$564,260
2 Corporations	8,439	33,440	41,405	2,651	9,103	15,702	29,011	4,273	4,554	25,011	142,602	67,037	8,047	8,984	400,259
3 Non Residents Withholdings	2,596	10,926	41,021	229	1,036	8,035	29,940	2,497	227	2,067	39,296	20,379	811	3,510	162,569
4 Act 154 (a)	409	23,957	161,835	—	3,851	64,086	75,004	213	—	22,664	82,620	514	—	323	435,475
5 Alcoholic Beverages	8,766	565	3,147	5,100	6,932	1,938	9,989	2,908	9,298	2,678	7,456	5,113	6,931	5,725	76,546
6 Cigarettes	4,563	164	3,862	2,049	3,765	4,523	2,139	121	1,787	2,495	4,199	2,141	2,010	2,130	35,949
7 Motor Vehicles	7,840	10,343	11,977	10,504	9,358	14,338	7,075	7,921	11,805	5,840	14,254	7,325	8,048	14,126	140,752
8 Other General Fund	6,315	6,420	4,857	2,779	6,451	7,211	6,949	6,882	4,324	7,590	10,023	13,443	7,183	4,597	95,025
9 <b>Total General Fund Portion of General Collections</b>	<b>\$81,730</b>	<b>\$135,363</b>	<b>\$315,630</b>	<b>\$48,642</b>	<b>\$82,105</b>	<b>\$156,846</b>	<b>\$204,730</b>	<b>\$58,394</b>	<b>\$64,212</b>	<b>\$110,854</b>	<b>\$358,202</b>	<b>\$152,580</b>	<b>\$66,787</b>	<b>\$82,760</b>	<b>\$1,910,836</b>
<b>Retained Revenues (b)</b>															
10 AACA Pass Through	2,344	949	1,004	1,038	1,809	2,246	898	1,116	1,856	2,093	860	867	1,464	2,615	21,159
11 AFI Pass Through	166	7	—	146	—	—	172	—	—	—	4	145	—	—	641
12 ASC Pass Through	1,104	947	935	1,093	1,625	970	907	901	1,542	965	778	1,008	1,387	1,229	15,390
13 HTA Pass Through	6,798	35,718	2,595	2,706	3,813	27,696	11,655	2,680	3,874	4,354	40,638	2,345	3,075	4,690	152,636
14 Total Other Retained Revenues	2,132	1,877	1,152	1,010	1,755	2,916	1,908	1,181	1,367	2,496	2,759	2,795	1,346	1,501	26,195
15 <b>Total Retained Revenues Portion of General Collections</b>	<b>\$12,545</b>	<b>\$39,499</b>	<b>\$5,686</b>	<b>\$5,994</b>	<b>\$9,001</b>	<b>\$33,827</b>	<b>\$15,540</b>	<b>\$5,877</b>	<b>\$8,639</b>	<b>\$9,909</b>	<b>\$45,040</b>	<b>\$7,160</b>	<b>\$7,271</b>	<b>\$10,034</b>	<b>\$216,021</b>
16 <b>Total Collections from DTPR Collections System</b>	<b>\$94,275</b>	<b>\$174,862</b>	<b>\$321,315</b>	<b>\$54,636</b>	<b>\$91,106</b>	<b>\$190,673</b>	<b>\$220,270</b>	<b>\$64,271</b>	<b>\$72,851</b>	<b>\$120,764</b>	<b>\$403,241</b>	<b>\$159,740</b>	<b>\$74,058</b>	<b>\$92,794</b>	<b>\$2,126,857</b>
17 <b>Timing-related unreconciled TSA Collections (c)</b>	<b>\$8,334</b>	<b>(\$14,901)</b>	<b>\$38,206</b>	<b>\$7,065</b>	<b>(\$7,154)</b>	<b>(\$64,373)</b>	<b>\$44,973</b>	<b>\$33,002</b>	<b>(\$14,600)</b>	<b>(\$44,022)</b>	<b>(\$154,134)</b>	<b>\$189,701</b>	<b>(\$746)</b>	<b>\$2,512</b>	<b>\$23,862</b>
18 <b>Total General Collections</b>	<b>\$102,609</b>	<b>\$159,961</b>	<b>\$359,521</b>	<b>\$61,701</b>	<b>\$83,952</b>	<b>\$126,300</b>	<b>\$265,243</b>	<b>\$89,273</b>	<b>\$58,252</b>	<b>\$76,741</b>	<b>\$249,107</b>	<b>\$349,441</b>	<b>\$73,312</b>	<b>\$95,306</b>	<b>\$2,150,719</b>

Source: DTPR

Footnotes:

- (a) Collections presented only include Act 154 Collections received into the Collections Post Account (CPA). Additional Act 154 Collections are received into a separate account and cash flow line item, shown on page 6 in line 4: Excise Tax through Banco Popular. Total Act 154 Collections are therefore the sum of these two amounts.  
(b) Retained Revenues are revenues conditionally assigned to certain public corporations and the collections of those revenues are through accounts referred to as "pass through" accounts, the majority of which include (i) ACAA auto insurance, (ii) AFI/RBC petroleum tax, (iii) ASC personal injury insurance, and (iv) HTA toll revenues.  
(c) Receipts in collections post account occur approximately two business days prior to being deposited into the TSA.



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As of October 5, 2018

Schedule B: Central Government - Live Web Portal AP Aging (a) (b)  
All Agencies

(figures in \$000s)

Agency Name	Live AP Invoice Web Portal		Total
	3rd Party Payables	Intergovernmental Payables	
Department of Education	\$84,781	\$37,593	\$122,374
Department of Health	65,389	61,530	126,919
Department of Housing	117,012	5,047	122,059
Office of Management and Budget	65,722	14	65,736
Department of Transportation and Public Works	17,010	12	17,022
Department of Correction and Rehabilitation	14,063	232	14,295
Hacienda (entidad interna - fines de contabilidad)	7,795	7,509	15,304
Mental Health and Addiction Services Administration	8,307	3,094	11,400
Puerto Rico Police	13,246	21	13,267
Commonwealth Election Commission	7,364	2,633	9,997
Families and Children Administration	9,552	257	9,810
Adm. for Socioeconomic Development of the Family	6,122	1,503	7,625
Department of Justice	4,822	106	4,928
Department of Natural and Environmental Resources	2,746	2,388	5,134
Department of the Treasury	5,534	-	5,534
General Services Administration	4,400	106	4,505
Department of the Family	3,761	148	3,909
Department of Labor and Human Resources	2,444	498	2,942
Emergency Management and Disaster Adm. Agency	2,884	65	2,949
Child Support Administration	2,487	133	2,620
Administration for Integral Development of Childhood	353	1,061	1,414
Puerto Rico National Guard	2,630	621	3,251
Vocational Rehabilitation Administration	4,790	5	4,795
Department of Sports and Recreation	2,177	120	2,297
Highway and Transportation Authority	-	1,663	1,663
Environmental Quality Board	1,365	273	1,638
General Court of Justice	1,070	-	1,070
Office of the Governor	851	51	901
Elderly and Retired People Advocate Office	238	121	359
Industrial Commission	366	300	666
Veterans Advocate Office	768	2	770
Department of Agriculture	567	1	567
Emergency Medical Services Corps	579	19	597
State Energy Office of Public Policy	563	-	563
Office of the Commissioner of Insurance	598	4	602
Telecommunication's Regulatory Board	334	-	334
State Historic Preservation Office	282	-	282
Planning Board	255	1	256
Firefighters Corps	1,980	8	1,987
Department of State	165	1	166
Department of Public Security	529	-	529
Office of the Financial Institutions Commissioner	74	9	83
Cooperative Development Commission	33	-	33
Women's Advocate Office	133	12	145
Office of Public Security Affairs	7	-	7
Horse Racing Industry and Sport Administration	118	-	118
Public Services Commission	128	0	128
Permit Management Office	84	5	89
Health Advocate Office	42	-	42
Industrial Tax Exemption Office	51	1	52
Civil Rights Commission	46	-	46
Correctional Health	1,134	-	1,134



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As of October 5, 2018

Schedule B: Central Government - Live Web Portal AP Aging (a) (b)  
All Agencies

(figures in \$000s)

Agency Name	Live AP Invoice Web Portal		Total
	3rd Party Payables	Intergovernmental Payables	
Advocacy for Persons with Disabilities of the Commonwealth	42	0	42
Joint Special Counsel on Legislative Donations	36	-	36
Parole Board	22	-	22
Department of Consumer Affairs	71	-	71
University Pediatric Hospital	19	-	19
Citizen's Advocate Office (Ombudsman)	15	-	15
Office of the Commissioner of Municipal Affairs	9	-	9
Office of Adm. and Transformation of HR in the Govt.	13	-	13
Office of the Electoral Comptroller	18	-	18
Corrections Administration	3	-	3
Investigation, Prosecution and Appeals Commission	3	-	3
Energy Affairs Administration	1	-	1
Joint Commission Reports Comptroller	2	-	2
Other	6,109	2,338	8,446
<b>Total (c)</b>	<b>\$474,110</b>	<b>\$129,506</b>	<b>\$603,616</b>
<b>Total Unmatched Invoices (c)</b>			<b>\$60,944</b>

Footnotes:

(a) Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented for FY2019. The full transition to managing central government payables through the web portal is not yet complete. Ongoing efforts with the largest agencies to implement the appropriate processes and controls needed to fully transition to the web portal and realize improvements in reporting and efficiency continue as of the date of this report.

(b) On a go-forward basis, vendors submit invoices for approval through the live AP Web Portal where they are logged electronically, matched with the appropriate purchase order or other relevant documentation, and approved / vouchered at the agency level through the online interface.

(c) The total of Unmatched Invoices presented shows the amount of payables maintained outside the web portal system. Unmatched invoices are tracked in manual ledgers as the process is still ongoing to validate these invoices have (i) been paid / not yet paid; or (ii) are appropriately included in the AP Web Portal.